As filed with the Securities and Exchange Commission on October 14, 2004

Registration No. 333-_____

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM S-3

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

THE QUIGLEY CORPORATION
(Exact Name of Registrant as Specified in Its Charter)

Nevada	23-2577138
(State or Other Jurisdiction of Incorporation or Organization)	(I.R.S. Employer Identification Number)

Kells Building
621 Shady Retreat Road
Doylestown, Pennsylvania 18901
(215) 345-0919

(Address, Including Zip Code, and Telephone Number, Including Area Code, of Registrant's Principal Executive Offices)

Guy J. Quigley
President and Chief Executive Officer
The Quigley Corporation
Kells Building
621 Shady Retreat Road
Doylestown, Pennsylvania 18901
(215) 345-0919

(Name, Address, Including Zip Code, and Telephone Number, Including Area Code, of Agent For Service)

Copies to:
Robert H. Friedman, Esq.
Olshan Grundman Frome Rosenzweig & Wolosky LLP
Park Avenue Tower
65 East 55th Street
New York, New York 10022
(212) 451-2300

Approximate date of commencement of proposed sale to the public: From time to time after this Registration Statement becomes effective.

If the only securities being registered on this form are being offered pursuant to dividend or interest reinvestment plans, please check the following box. / /

If any of the securities being registered on this form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, please check the following box. /X/

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. / /

If this form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. / /

If delivery of the prospectus is expected to be made pursuant to Rule 434, please check the following box. / /

CALCULATION OF REGISTRATION FEE

Title of Shares to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock, $.0005 par value per share	113,097	$9.04(2)	$1,022,396.88	$129.54
TOTAL				$129.54

(1) In the event of a stock split, stock dividend and similar transactions involving the Registrant's Common Stock, $.0005 par value per share, the shares registered hereby shall automatically be increased or decreased pursuant to Rule 416 of the Securities Act of 1933, as amended.

(2) Estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(c) of the Securities Act, based on the average of the high and low prices of the Registrant's Common Stock on the Nasdaq National Market on October 11, 2004.

The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

SUBJECT TO COMPLETION, DATED OCTOBER 14, 2004

PROSPECTUS

113,097 SHARES OF COMMON STOCK

THE QUIGLEY CORPORATION

This prospectus relates to the offer and sale by the selling stockholders identified in this prospectus of up to an aggregate 113,097 shares of our common stock. We will not receive any proceeds from the sale of our common stock under this prospectus.

The selling stockholders may sell the securities from time to time on any stock exchange or automated interdealer quotation system on which the securities are listed, in the over-the-counter market, in privately negotiated transactions or otherwise, at fixed prices that may be changed, at market prices prevailing at the time of sale, at prices related to prevailing market prices or at prices otherwise negotiated.

Our principal executive offices are located at the Kells Building, 621 Shady Retreat Road, Doylestown, Pennsylvania 18901. Our telephone number is (215) 345-0919.

Our common stock is listed on the Nasdaq National Market under the symbol "QGLY." The last reported sale price for our common stock on October 13, 2004 was $9.35 per share.

THIS INVESTMENT INVOLVES A HIGH DEGREE OF RISK.
SEE "RISK FACTORS" BEGINNING ON PAGE 2.

NEITHER THE SECURITIES AND EXCHANGE COMMISSION NOR ANY STATE SECURITIES COMMISSION HAS APPROVED OR DISAPPROVED OF THESE SECURITIES OR DETERMINED IF THIS PROSPECTUS IS TRUTHFUL OR COMPLETE. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

The date of this prospectus is October 14, 2004.

THE INFORMATION IN THIS PROSPECTUS IS NOT COMPLETE AND MAY BE CHANGED. WE MAY NOT SELL THESE SECURITIES UNTIL THE REGISTRATION STATEMENT FILED WITH THE SECURITIES AND EXCHANGE COMMISSION IS EFFECTIVE. THIS PROSPECTUS IS NOT AN OFFER TO SELL THESE SECURITIES AND IT IS NOT SOLICITING AN OFFER TO BUY THESE SECURITIES IN ANY STATE WHERE THE OFFER OR SALE IS NOT PERMITTED.

TABLE OF CONTENTS

You should rely only on the information contained in this prospectus or any accompanying supplemental prospectus and the information specifically incorporated by reference. We have not authorized anyone to provide you with different information or make any additional representations. This is not an offer of these securities in any state or other jurisdiction where the offer is not permitted. You should not assume that the information contained in or incorporated by reference into this prospectus or any prospectus supplement is accurate as of any date other than the date on the front of each of such documents.

PROSPECTUS SUMMARY

This summary represents a summary of all material terms of the offering and only highlights the more detailed information that appears elsewhere, or incorporated by reference, in this prospectus. This summary may not contain all the information important to you as an investor. Accordingly, you should carefully read this entire prospectus before deciding whether to invest in our common stock.

Unless the context otherwise requires, all references to "we," "us," or "the Company" in this prospectus refer collectively to The Quigley Corporation, a Nevada corporation, and its subsidiaries.

SUMMARY OF THE COMPANY

We are a Nevada corporation which was organized on August 24, 1989 and commenced business operations in October 1989.

We are engaged in the development, manufacturing, and marketing of homeopathic and health products that are being offered to the general public, and the research and development of potential prescription products. We are organized into three business segments which are Cold Remedy, Health and Wellness, and Ethical Pharmaceutical. All of our revenues are realized in the Health and Wellness business segment and the Cold Remedy business segment.

Our Cold Remedy business segment distributes over-the-counter cold remedy products. Our key product, Cold-Eeze(R), is a zinc gluconate glycine lozenge. In two double-blind clinical studies Cold-Eeze(R) has been proven to reduce the duration and severity of common cold symptoms by nearly half. Cold-Eeze(R) is now an established product in the health care and cold remedy market. In October, 2004, we closed on the purchase of substantially all of the assets of JOEL, Inc., a Food and Drug Administration ("FDA") approved contract manufacturer of lozenges and other candy food products that has been the exclusive manufacturer of our key product, Cold-Eeze(R), since its launch in 1995.

Darius International Inc. ("Darius"), our wholly owned subsidiary, is a direct selling organization constituting the Health and Wellness business segment that was formed in January 2000 to introduce new health and wellness products to the marketplace through a network of independent distributors.

In January 2001, we formed an Ethical Pharmaceutical business segment which is now Quigley Pharma Inc. ("Pharma"), a wholly-owned subsidiary of ours, to develop pharmaceutical products. We believe that Quigley Pharma will enable us to diversify into the prescription drug market and will also enable us to safely and effectively distribute important potential new products currently under development. These potential new products are based on patents that have been assigned to us by Quigley Pharma's Chief Operating Officer, Dr. Richard A. Rosenbloom, M.D., Ph.D. We will be required to expend substantial resources to

develop these applications into commercial products.

During 2000, we acquired a 60% ownership position in Caribbean Pacific Natural Products, Inc. ("CPNP"), a developer and marketer of sun-care and skincare products for luxury resorts, theme parks and spas. On January 22, 2003,

we completed the sale of our 60% equity interest in CPNP to Suncoast Naturals, Inc. ("Suncoast") in exchange for 750,000 shares of common stock of Suncoast and 100,000 shares of Series A Redeemable Preferred Stock of Suncoast which bear interest at a rate of 4.25% per annum. We subsequently distributed approximately 500,000 shares of the common stock of Suncoast to our stockholders of record on September 1, 2004.

Darius International Inc. and Quigley Pharma provides us with diversification in both the method of product distribution and the broader range of products we can provide to the marketplace.

Our mailing address is PO Box 1349, Doylestown, PA 18901. Our telephone number is (215) 345-0919.

SUMMARY OF THE OFFERING

This prospectus relates to the offer and sale, from time to time, of up to 113,097 shares of our common stock by the selling stockholders listed below. The shares of common stock being offered under this prospectus were acquired from us by the selling stockholders pursuant to the closing on October 1, 2004 of our purchase of substantially all of the assets of JOEL, Inc. pursuant to an asset purchase and sale agreement by and between us and JOEL, Inc. dated August 18, 2004. In connection with the closing, we agreed to register the resale of such common stock with the Securities and Exchange Commission.

Our registration of the resale of our common stock does not necessarily mean that all or any portion of such common stock will be offered for resale by the selling stockholders. We will not receive any proceeds from the sale of our common stock under this prospectus. We have agreed to bear the expenses of registering the shares under all federal and state securities laws.

RISK FACTORS

AN INVESTMENT IN OUR COMMON STOCK INVOLVES A HIGH DEGREE OF RISK. THE RISK FACTORS LISTED BELOW ARE THOSE THAT WE CONSIDER TO BE MATERIAL TO AN INVESTMENT IN OUR COMMON STOCK AND THOSE WHICH, IF REALIZED, COULD HAVE MATERIAL ADVERSE EFFECTS ON OUR BUSINESS, FINANCIAL CONDITION OR RESULTS OF OPERATIONS AS SPECIFICALLY DISCUSSED BELOW. IF SUCH AN ADVERSE EVENT OCCURS , THE TRADING PRICE OF OUR COMMON STOCK COULD DECLINE, AND YOU COULD LOSE ALL OR PART OF YOUR INVESTMENT. BEFORE YOU INVEST IN OUR COMMON STOCK, YOU SHOULD BE AWARE OF VARIOUS RISKS, INCLUDING THOSE DESCRIBED BELOW. YOU SHOULD CAREFULLY CONSIDER THESE RISK FACTORS, TOGETHER WITH ALL OF THE OTHER INFORMATION INCLUDED OR INCORPORATED BY REFERENCE IN THIS PROSPECTUS, BEFORE YOU DECIDE WHETHER TO PURCHASE OUR COMMON STOCK. THIS SECTION INCLUDES OR REFERS TO CERTAIN FORWARD-LOOKING STATEMENTS. YOU SHOULD REFER TO THE EXPLANATION OF THE QUALIFICATIONS AND LIMITATIONS ON SUCH FORWARD-LOOKING STATEMENTS DISCUSSED ON PAGE 13.

WE HAVE A HISTORY OF LOSSES AND LIMITED WORKING CAPITAL AND WE EXPECT TO INCREASE OUR SPENDING.

We have experienced net losses for three of our past five fiscal years. Although we earned net income of $675,000 in our most recent fiscal year ended December 31, 2003, we incurred net losses of $6,454,000, $5,196,000 and $4,204,000, respectively, in the fiscal years ended December 31, 2002, December 31, 2000 and December 31, 1999. In the fiscal year ended December 31, 2001, we

earned net income of $216,000, but that amount included net settled litigation payments paid to us of approximately $700,000 related to licensing fees. As of December 31, 2003, we had working capital of approximately $18,257,000. Since we continue to increase our spending on research and development in connection with Quigley Pharma's product development, we are uncertain whether we will generate sufficient revenues to meet expenses or to operate profitably in the future.

WE HOLD PATENTS WHICH WE MAY NOT BE ABLE TO DEVELOP INTO PHARMACEUTICAL MEDICATIONS.

Our success depends in part on Quigley Pharma's ability to research and

develop prescription medications based on our patents which are:

- Patent (No. 6,555,573 B2) entitled "Method and Composition for the Topical Treatment of Diabetic Neuropathy." The patent extends through March 27, 2021.

- A Patent (No. 6,592,896 B2) entitled "Medicinal Composition and Method of Using It" (for Treatment of Sialorrhea and other Disorders) for a product to relieve Sialorrhea (drooling) in patients suffering from Amyotrophic Lateral Sclerosis (ALS), otherwise known as Lou Gehrig's Disease. The patent extends through August 6, 2021.

- Patent (No. 6,596,313 B2) entitled "Nutritional Supplement and Method of Using It" for a product to relieve Sialorrhea (drooling) in patients suffering from Amyotrophic Lateral Sclerosis (ALS), otherwise known as Lou Gehrig's Disease. The patent extends through April 15, 2022.

- A Patent (No. 6,753,325 B2) entitled "Composition and Method for Prevention, Reduction and Treatment of Radiation Dermatitis," a composition for the preventing, reducing or treating radiation dermatitis. The patent extends through November 5, 2021.

- A Patent (number to be assigned) entitled "Nutritional Supplement & Methods of Using Same" for a naturally derived compound developed for the treatment of arthritis and related inflammatory disorders. The patent extends through approximately August 6, 2021.

These potential new products are in the development stage and we cannot give any assurances that we can develop commercially viable products from these patent applications. Prior to any new product being ready for sale, we will have to commit substantial resources for research, development, preclinical testing, clinical trials, manufacturing scale-up and regulatory approval. We face significant technological risks inherent in developing these products. We may abandon some or all of our proposed new products before they become commercially viable. Even if we develop and obtain approval of a new product, if we cannot successfully commercialize it in a timely manner, our business and financial condition may be materially adversely affected.

WE WILL NEED TO OBTAIN ADDITIONAL CAPITAL TO SUPPORT LONG-TERM PRODUCT DEVELOPMENT AND COMMERCIALIZATION PROGRAMS.

Our ability to achieve and sustain operating profitability depends in large part on our ability to commence, execute and complete clinical programs for, and obtain additional regulatory approvals for, prescription medications developed by Quigley Pharma, particularly in the U.S. and Europe. We cannot assure you that we will ever obtain such approvals or achieve significant levels of sales. Our current sales levels of Cold-Eeze(R) products and health and wellness products may not generate all the funds we anticipate will be needed to support our current plans for product development. We may need to obtain additional financing to support our long-term product development and commercialization programs. We may seek additional funds through public and private stock offerings, arrangements with corporate partners, borrowings under lines of credit or other sources.

The amount of capital we may need to complete product development of Quigley Pharma's products will depend on many factors, including;

- the cost involved in applying for and obtaining FDA and international regulatory approvals;

- whether we elect to establish partnering arrangements for development, sales, manufacturing and marketing of such products;

- the level of future sales of our Cold-Eeze(R) and health and wellness products, expense levels for our international sales and marketing efforts;

- whether we can establish and maintain strategic arrangements for development, sales, manufacturing and marketing of our products; and

- whether any or all of our outstanding options and warrants are exercised and the timing and amount of these exercises.

Many of the foregoing factors are not within our control. If we need to raise additional funds and such funds are not available on reasonable terms, we

may have to reduce our capital expenditures, scale back our development of new products, reduce our workforce and out-license to others products or technologies that we otherwise would seek to commercialize ourselves. Any additional equity financing will be dilutive to stockholders, and any debt financing, if available, may include restrictive covenants.

OUR CURRENT PRODUCTS AND POTENTIAL NEW PRODUCTS ARE SUBJECT TO EXTENSIVE GOVERNMENTAL REGULATION.

Our business is regulated by various agencies of the states and localities where our products are sold. Governmental regulations in foreign countries where we plan to commence or expand sales may prevent or delay entry into a market or prevent or delay the introduction, or require the reformulation, of certain of our products. In addition, we cannot predict whether new domestic or foreign legislation regulating our activities will be enacted. Any new legislation could have a material adverse effect on our business, financial condition and

operations. Noncompliance with any applicable requirements may subject us or the manufacturers of our products to sanctions, including warning letters, fines, product recalls and seizures.

COLD REMEDY AND HEALTH AND WELLNESS PRODUCTS. The manufacturing, processing, formulation, packaging, labeling and advertising of our cold remedy and health and wellness products are subject to regulation by several federal agencies, including:

- the FDA;
- the Federal Trade Commission ("FTC");
- the Consumer Product Safety Commission;
- the United States Department of Agriculture;
- the United States Postal Service;
- the United States Environmental Protection Agency; and
- the Occupational Safety and Health Administration.

In particular, the FDA regulates the safety, labeling and distribution of dietary supplements, including vitamins, minerals and herbs, food additives, food supplements, over-the-counter and prescription drugs and cosmetics. The FTC also has overlapping jurisdiction with the FDA to regulate the promotion and advertising of vitamins, over-the-counter drugs, cosmetics and foods. In addition, our cold remedy products are homeopathic remedies which are regulated by the Homeopathic Pharmacopoeia of the United States ("HPUS"). HPUS sets the standards for source, composition and preparation of homeopathic remedies which are officially recognized in the Federal Food, Drug and Cosmetics Act of 1938.

QUIGLEY PHARMA. The preclinical development, clinical trials, product manufacturing and marketing of Quigley Pharma's potential new products are subject to federal and state regulation in the United States and other countries. Clinical trials and product marketing and manufacturing are subject to the rigorous review and approval processes of the FDA and foreign regulatory authorities. Obtaining FDA and other required regulatory approvals is lengthy and expensive. Typically, obtaining regulatory approval for pharmaceutical products requires substantial resources and takes several years. The length of this process depends on the type, complexity and novelty of the product and the nature of the disease or other indication to be treated. Preclinical studies must comply with FDA regulations. Clinical trials must also comply with FDA regulations and may require large numbers of test subjects, complex protocols and possibly lengthy follow-up periods. Consequently, satisfaction of government regulations may take several years, may cause delays in introducing potential new products for considerable periods of time and may require imposing costly procedures upon our activities. If we cannot obtain regulatory approval of new products in a timely manner or at all we could be materially adversely affected. Even if we obtain regulatory approval of new products, such approval may impose limitations on the indicated uses for which the products may be marketed which could also materially adversely affect our business, financial condition and future operations.

WE MAY BE UNABLE TO SUCCESSFULLY INTEGRATE THE OPERATIONS OF JOEL, INC. WITH OUR OPERATIONS.

On October 1, 2004, we closed on the purchase of substantially all of the

assets of JOEL, Inc., a FDA approved contract manufacturer of lozenges and other candy food products that has been the exclusive manufacturer of our key product, Cold-Eeze(R), since its launch in 1995. Although we do not have any prior experience in manufacturing, we have retained the former president and vice president-operations of JOEL, Inc. to oversee the manufacturing operation. The difficulties of combining the manufacturing operations with our operations include the necessity of coordinating geographically separated systems and facilities and integrating and retaining the former JOEL, Inc. personnel. The diversion of our management's attention and any delays or difficulties encountered in connection with integrating this manufacturing operation into our business could materially adversely affect our financial condition and future operations.

OUR BUSINESS IS VERY COMPETITIVE AND INCREASED COMPETITION COULD HAVE A SIGNIFICANT IMPACT ON OUR EARNINGS.

Both the non-prescription healthcare product and pharmaceutical industries are highly competitive. Many of our competitors have substantially greater capital resources, research and development staffs, facilities and experience than we do. These and other entities may have or may develop new technologies. These technologies may be used to develop products that compete with ours.

We believe that our primary cold remedy product, Cold-Eeze(R), has a competitive advantage over other cold remedy products because it has been clinically proven to reduce the severity and duration of common cold symptoms. We believe Darius has an advantage over its competitors because it directly sells its proprietary health and wellness products through its extensive network of independent distributors. Competition in Quigley Pharma's expected product areas would most likely come from large pharmaceutical companies as well as other companies, universities and research institutions, many of which have resources far in excess of our resources.

The Company believes that its ability to compete depends on a number of factors, including price, product quality, availability, reliability and name recognition of its cold remedy, health and wellness products and Quigley Pharma's ability to successfully develop and market prescription medications. There can be no assurance that we will be able to compete successfully in the future. If we are unable to compete, our earnings may be significantly impacted.

OUR FUTURE SUCCESS IS DEPENDENT ON THE CONTINUED SERVICES OF KEY PERSONNEL INCLUDING OUR CHAIRMAN OF THE BOARD OF DIRECTORS, PRESIDENT AND CHIEF EXECUTIVE OFFICER.

Our future success depends in large part on the continued service of our key personnel. In particular, the loss of the services of Guy J. Quigley, our Chairman of the Board, President and Chief Executive Officer could have a material adverse effect on our operations. We have an employment agreement with Mr. Quigley which expires on May 31, 2005. Our future success and growth also depends on our ability to continue to attract, motivate and retain highly

qualified employees. If we are unable to attract, motivate and retain qualified employees, our business and operations could be materially adversely affected.

OUR FUTURE SUCCESS DEPENDS ON THE CONTINUED EMPLOYMENT OF RICHARD A. ROSENBLOOM, M.D., PH.D., WITH QUIGLEY PHARMA.

Quigley Pharma's potential new products are being developed through the efforts of Dr. Rosenbloom. The loss of his services could have a material adverse effect on our product development and future operations.

OUR FUTURE SUCCESS IS DEPENDENT ON THE CONTINUED ACCEPTANCE OF THE DIRECT SELLING PHILOSOPHY, THE MAINTENANCE OF OUR NETWORK OF EXISTING INDEPENDENT REPRESENTATIVES AND THE RECRUITMENT OF ADDITIONAL SUCCESSFUL INDEPENDENT REPRESENTATIVES.

Darius markets and sells herbal vitamins and dietary supplements for the human condition through its network of independent representatives. Its products are sold to independent representatives who either use the products for their own personal consumption or resell them to consumers. The independent representatives receive compensation for sales achieved by means of a commission structure or compensation plan on their product sales and those of personnel within their downstream independent representative network. Since the independent representatives are not employees of Darius, they are under no obligation to continue buying and selling Darius' products and the loss of key high-level distributors could negatively impact our future growth and profitability.

OUR FUTURE SUCCESS DEPENDS ON THE CONTINUED SALES OF OUR PRINCIPAL PRODUCT.

For the fiscal year ended December 31, 2003, our Cold-Eeze(R) products represented approximately 49% of our total sales. While we have diversified into health and wellness products, our line of Cold-Eeze(R) products continues to be a major part of our business. Accordingly, we have to depend on the continued acceptance of Cold-Eeze(R) products by our customers. However, there can be no assurance that our Cold-Eeze(R) products will continue to receive market acceptance. The inability to successfully commercialize Cold-Eeze(R) in the future, for any reason, would have a material adverse effect on our financial condition, prospects and ability to continue operations.

WE HAVE A CONCENTRATION OF SALES TO AND ACCOUNTS RECEIVABLE FROM SEVERAL LARGE CUSTOMERS.

Although we have a broad range of customers that includes many large wholesalers, mass merchandisers and multiple outlet pharmacy chains, our five largest customers account for a significant percentage of our sales. These five customers accounted for 23% of total sales for the fiscal years ended December 31, 2003 and 2002 and 35% of total sales for the fiscal year ended December 31, 2001. In addition, customers comprising the five largest accounts receivable balances represented 34% and 44% of total accounts receivable balances at December 31, 2003 and 2002, respectively. We extend credit to our customers based upon an evaluation of their financial condition and credit history, and we do not generally require collateral. If one or more of these large customers cannot pay us, the write-off of their accounts receivable would have a material

adverse effect on our operations and financial condition. The loss of sales to any one or more of these large customers would also have a material adverse effect on our operations and financial condition.

WE ARE DEPENDENT ON THIRD-PARTY MANUFACTURERS AND SUPPLIERS FOR OUR HEALTH AND WELLNESS PRODUCTS AND THIRD-PARTY SUPPLIERS FOR CERTAIN OF OUR COLD REMEDY PRODUCTS.

We do not manufacture any of our Health and Wellness products, nor do we manufacture any of the ingredients in these products. In addition, we purchase all active ingredients that are raw materials used in connection with our Cold-Eeze(R) product from a single unaffiliated supplier. Should any of these relationships terminate, we believe that the contingency plans which we have formulated would prevent a termination from materially affecting our operations. However, if any of these relationship is terminated, there may be delays in production of our products until an acceptable replacement facility is located. We continue to look for safe and reliable multiple-location sources for product and raw materials so that we can continue to obtain products and raw materials in the event of a disruption in our business relationship with any single manufacturer or supplier. While we have identified secondary sources for some of our products and raw materials, our inability to find other sources for some of our other products and raw materials may have a material adverse effect on our operations. In addition, the terms on which manufacturers and suppliers will make product and raw materials available to us could have a material effect on our success.

WE ARE UNCERTAIN AS TO WHETHER WE CAN PROTECT OUR PROPRIETARY RIGHTS.

The strength of our patent position may be important to our long-term success. We currently own four patents in connection with products that are being developed by Quigley Pharma. In addition, we have been granted an exclusive agreement for worldwide representation, manufacturing, marketing and distribution rights to a zinc/gluconate/glycine lozenge formulation. That formulation has been patented in the United States, Germany, France, Italy, Sweden, Canada and Great Britain and a patent is pending in Japan. However, this patent in the United States expired in August, 2004.

There can be no assurance that these patents and our exclusive license will effectively protect our products from duplication by others. In addition, we may not be able to afford the expense of any litigation which may be necessary to enforce our rights under any of our patents. Although we believe that our current and future products do not and will not infringe upon the patents or violate the proprietary rights of others, if any of our current or future products do infringe upon the patents or proprietary rights of others, we may have to modify our products or obtain an additional license for the manufacture and/or sale of such products. We could also be prohibited from selling the infringing products. If we are found to infringe on the proprietary rights of others, we are uncertain whether we will be able to take corrective actions in a timely manner, upon acceptable terms and conditions, or at all, and the failure to do so could have a material adverse effect upon our business, financial condition and operations.

We also use non-disclosure agreements with our employees, suppliers, consultants and customers to establish and protect the ideas, concepts and documentation of our confidential non-patented and non-copyright protected

proprietary technology and know-how. However, these methods may not afford complete protection. There can be no assurance that third parties will not

obtain access to or independently develop our technologies, know-how, ideas, concepts and documentation, which could have a material adverse effect on our financial condition.

THE SALES OF OUR PRIMARY PRODUCT FLUCTUATES BY SEASON.

A significant portion of our business is highly seasonal, which causes major variations in operating results from quarter to quarter. The third and fourth quarters generally represent the largest sales volume for our cold remedy products. There can be no assurance that we will be able to manage our working capital needs and our inventory to meet the fluctuating demand for our products. Failure to accurately predict and respond to consumer demand may cause us to produce excess inventory. Conversely, if products achieve greater success than anticipated for any given quarter, we may not have sufficient inventory to meet customer demand.

OUR EXISTING PRODUCTS AND OUR NEW PRODUCTS UNDER DEVELOPMENT EXPOSE US TO POTENTIAL PRODUCT LIABILITY CLAIMS.

Our business exposes us to an inherent risk of potential product liability claims, including claims for serious bodily injury or death caused by the sales of our existing products and the clinical trials of our products which are being developed. These claims could lead to substantial damage awards. We currently maintain product liability insurance in the amount of, and with a maximum payout of, $22 million. A successful claim brought against us in excess of, or outside of, our insurance coverage could have a material adverse effect on our results of operations and financial condition. Claims against us, regardless of their merit or eventual outcome, may also have a material adverse effect on the consumer demand for our products.

WE ARE ENGAGED IN A LAWSUIT REGARDING CERTAIN FORWARD AND REVERSE STOCK SPLITS.

We have been involved in ongoing litigation since 1997 against two individuals, Thomas Goldblum and Alan Wayne, who claim that they are entitled to the monetary value of 1,000,000 shares of our common stock as if they had owned those shares since May 1990 and sold them at historic highs. Their claim, with respect to the number of shares which they purport to own, has been based on the alleged invalidity of certain of our previously completed forward and reverse stock splits.

We have vigorously defended this action on its merits. We have further filed a declaratory judgment action in Nevada asking for ratification of a series of corrective actions taken by our stockholders on April 15, 1999 ratifying the forward and reverse stock splits in question. On March 19, 2002, a Nevada court made a decision that the corrective actions were valid and a final judgment was entered of record by the court on June 21, 2002. The period for appeal of this order to the Nevada Supreme Court has expired.

Thomas Goldblum and Alan Wayne, the plaintiffs, also previously filed an underlying claim on March 17, 1996 with a Pennsylvania court alleging that they each became owners of 500,000 shares of our common stock in or about 1990 and requested damages in excess of $100,000 for breach of contract and conversion. We vigorously defended this lawsuit through trial and in January, 2004, a jury returned an unanimous verdict in our favor. The plaintiffs have filed a motion for post-trial relief as a first step toward an appeal. The Company vigorously

defended this lawsuit through trial during January 2004, when a jury returned a unanimous verdict in favor of the Company. Thereafter, the plaintiffs filed a motion for post-trial relief as a first step toward an appeal. The motion was denied by the Court of Common Pleas of Montgomery County. The plaintiffs then failed to file an appeal within the time frame required by law, and the matter is now terminated.

WE ARE INVOLVED IN LAWSUITS REGARDING CLAIMS RELATING TO CERTAIN OF OUR COLD-EEZE(R) PRODUCTS.

In September, 2000, we were sued by two individual plaintiffs (Jason Tesauro and Elizabeth Eley, both residents of Georgia), on behalf of a "nationwide class" of "similarly situated individuals," in the Court of Common Pleas of Philadelphia County, Pennsylvania. The complaint alleges that the plaintiffs purchased certain Cold-Eeze(R) products between August, 1996 and

November, 1999 based upon cable television, radio and Internet advertisements which allegedly misrepresented the qualities and benefits of our Cold-Eeze(R) products. The complaint requests an unspecified amount of damages. The court has certified the class based on the plaintiffs' breach of warranty and unjust enrichment claims. Discovery has been completed and the trial has not been scheduled yet. We believe that the lawsuit lacks merit and are vigorously defending it. If we are unsuccessful in our defense, the marketability of our Cold-Eeze(R) products and our revenues could be materially adversely affected.

On February 26, 2004, Paige D. Davison filed an action against us, which was not served until April 5, 2004. The action alleges that the plaintiff suffered certain losses and injuries as a result of using our nasal spray product. Among the allegations of the plaintiff are that the nasal spray was defective and unreasonably dangerous, lacked proper and adequate warnings and/or instructions, and was not fit for the purposes and uses intended. At the present time the matter is being defended by our liability insurance carrier. We believe the plaintiff's claims are without merit and are vigorously defending those claims. Based upon the information we have at this time, we believe the action will not have a material impact on us. However, at this time, no prediction as to the outcome can be made.

We are also a defendant in an action filed in Minnesota by the plaintiffs, Howard J. Polski and Sheryl L. Polski. The plaintiffs have made a product liability claim involving our nasal spray product. The claim is being defended by our insurance carrier at the present time. We believe the plaintiffs' claims to be without merit and are vigorously contesting the claim. Based upon the information available to us at this time, we believe that the action will not have a material impact on us. However, at this time, no prediction as to the outcome can be made.

WE ARE ENGAGED IN A LAWSUIT WITH THE FORMER PRESIDENT OF OUR WHOLLY OWNED SUBSIDIARY, DARIUS INTERNATIONAL INC.

On April 12, 2002, we commenced a complaint in Equity in the Court of Common Pleas of Bucks County, Pennsylvania against the former president of our wholly owned subsidiary, Darius International Inc., following our termination of him as president of Darius. The allegations in the complaint include, but are not limited to, an alleged breach of his fiduciary duty to us. We are seeking both injunctive and monetary relief. On or about May 1, 2002, the former president of Darius filed a counterclaim requesting that the Court declare him the lawful owner of 55,000 stock options, unspecified damages relating to an

alleged breach of an oral contract and for commissions allegedly owed. In addition, he requested the return of certain intellectual property used to commence and continue Darius' operations.

We believe the former president of Darius' claims are without merit, are vigorously defending the counterclaims and are prosecuting the claims in our complaint. Based upon the information we have at this time, we believe the lawsuit will not have a material impact on us. However, at this time, no prediction as to the outcome can be made.

A SUBSTANTIAL AMOUNT OF OUR OUTSTANDING COMMON STOCK IS OWNED BY OUR CHAIRMAN OF THE BOARD AND PRESIDENT AND OUR EXECUTIVE OFFICERS AND DIRECTORS AS A GROUP CAN SIGNIFICANTLY INFLUENCE ALL MATTERS VOTED ON BY OUR STOCKHOLDERS.

Guy J. Quigley, our Chairman of the Board, President and Chief Executive Officer, through his beneficial ownership, has the power to vote approximately 32.4% of our common stock. Mr. Quigley and our other executive officers and directors collectively beneficially own approximately 47.0% of our common stock. These individuals have significant influence over the outcome of all matters submitted to stockholders for approval, including election of directors. Consequently, they exercise substantial control over all of our major decisions which could prevent a change of control of us.

OUR STOCK PRICE IS VOLATILE.

The market price of our common stock has experienced significant volatility. From January 1, 2002 to October 13, 2004, our per share bid price has ranged from a low of approximately $2.03 to a high of approximately $11.12. There are several factors which could affect the price of our common stock, some of which are announcements of technological innovations for new commercial products by us or our competitors, developments concerning propriety rights, new or revised governmental regulation or general conditions in the market for our products. Sales of a substantial number of shares by existing stockholders could also have an adverse effect on the market price of our common stock.

FUTURE SALES OF SHARES OF OUR COMMON STOCK IN THE PUBLIC MARKET COULD ADVERSELY AFFECT THE TRADING PRICE OF SHARES OF OUR COMMON STOCK AND OUR ABILITY TO RAISE FUNDS IN NEW STOCK OFFERINGS.

Future sales of substantial amounts of shares of our common stock in the public market, or the perception that such sales are likely to occur, could affect prevailing trading prices of our common stock and, as a result, the value of the notes. As of October 13, 2004, we had 11,636,786 shares of common stock outstanding.

We recently issued 113,097 shares of our common stock to the selling stockholders listed in this prospectus. We also have outstanding options to purchase an aggregate of 2,167,500 shares of common stock at an average exercise price of $5.52 per share and outstanding warrants to purchase an aggregate of 1,660,000 shares of common stock at an exercise price of $4.76 per warrant. If the holders of these shares, options or warrants were to attempt to sell a substantial amount of their holdings at once, the market price of our common stock would likely decline. Moreover, the perceived risk of this potential dilution could cause stockholders to attempt to sell their shares and investors to "short" the stock, a practice in which an investor sells shares that he or

she does not own at prevailing market prices, hoping to purchase shares later at a lower price to cover the sale. As each of these events would cause the number of shares of our common stock being offered for sale to increase, the common stock's market price would likely further decline. All of these events could combine to make it very difficult for us to sell equity or equity-related securities in the future at a time and price that we deem appropriate.

WE DO NOT INTEND TO PAY CASH DIVIDENDS IN THE FORESEEABLE FUTURE.

We have not paid cash dividends on our common stock since our inception. We currently intend to retain earnings, if any, for use in our business and do not anticipate paying any cash dividends to our stockholders in the foreseeable future.

OUR ARTICLES OF INCORPORATION AND BY-LAWS CONTAIN CERTAIN PROVISIONS THAT MAY BE BARRIERS TO A TAKEOVER.

Our Articles of Incorporation and By-laws contain certain provisions which may deter, discourage, or make it difficult to assume control of us by another corporation or person through a tender offer, merger, proxy contest or similar transaction or series of transactions. These provisions may deter a future tender offer or other takeover attempt. Some stockholders may believe such an offer to be in their best interest because it may include a premium over the market price of our common stock at the time. In addition, these provisions may assist our current management in retaining its position and place it in a better position to resist changes which some stockholders may want to make if dissatisfied with the conduct of our business.

WE HAVE AGREED TO INDEMNIFY OUR OFFICERS AND DIRECTORS FROM LIABILITY.

Sections 78.7502 and 78.751 of the Nevada General Corporation Law allow us to indemnify any person who is or was made a party to, or is or was threatened to be made a party to, any pending, completed, or threatened action, suit or proceeding because he or she is or was a director, officer, employee or agent of ours or is or was serving at our request as a director, officer, employee or agent of any corporation, partnership, joint venture, trust or other enterprise. These provisions permit us to advance expenses to an indemnified party in connection with defending any such proceeding, upon receipt of an undertaking by the indemnified party to repay those amounts if it is later determined that the party is not entitled to indemnification. These provisions may also reduce the likelihood of derivative litigation against directors and officers and discourage or deter stockholders from suing directors or officers for breaches of their duties to us, even though such an action, if successful, might otherwise benefit us and our stockholders. In addition, to the extent that we expend funds to indemnify directors and officers, funds will be unavailable for operational purposes.

WHERE YOU CAN FIND MORE INFORMATION

We have filed a registration statement on Form S-3 with the Securities and Exchange Commission for the resale of the common stock being offered under this prospectus. This prospectus does not contain all the information set forth in the registration statement. You should refer to the registration statement and its exhibits for additional information. Whenever we make references in this prospectus to any of our contracts, agreements or other documents, the

references are not necessarily complete and you should refer to the exhibits

attached to the registration statement for the copies of the actual contract, agreement or other document.

You should rely only on the information and representations provided or incorporated by reference in this prospectus or any related supplement. We have not authorized anyone else to provide you with different information. The selling stockholders will not make an offer to sell these shares in any state where the offer is not permitted. You should not assume that the information in this prospectus or any supplement is accurate as of any date other than the date on the front of each such document.

The Securities and Exchange Commission maintains an Internet site at http://www.sec.gov, which contains reports, proxy and information statements, and other information regarding us. You may also read and copy any document we file with the Securities and Exchange Commission at its Public Reference Room, 450 Fifth Street, N.W., Washington, D.C. 20549. Please call the Securities and Exchange Commission at 1-800-SEC-0330 for further information on the operation of the Public Reference Room.

SPECIAL NOTE REGARDING FORWARD-LOOKING STATEMENTS

This prospectus and the documents incorporated by reference into this prospectus contain forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended, that are not historical facts but rather are based on current expectations, estimates and projections about our business and industry, our beliefs and assumptions. Words such as "anticipates", "expects", "intends", "plans", "believes", "seeks", "estimates" and variations of these words and similar expressions are intended to identify forward-looking statements. These statements are not guarantees of future performance and are subject to certain risks, uncertainties and other factors, some of which are beyond our control, are difficult to predict and could cause actual results to differ materially from those expressed or forecasted in the forward-looking statements. These risks and uncertainties include those described in "Risk Factors" beginning on page 2 and elsewhere in this prospectus and documents incorporated by reference into this prospectus. You are cautioned not to place undue reliance on these forward-looking statements, which reflect our management's view only as of the date of this prospectus or as of the date of any document incorporated by reference into this prospectus. We undertake no obligation to update these statements or publicly release the results of any revisions to the forward-looking statements that we may make to reflect events or circumstances after the date of this prospectus or the date of any document incorporated into this prospectus or to reflect the occurrence of unanticipated events.

INCORPORATION BY REFERENCE

The Securities and Exchange Commission allows us to "incorporate by reference" the information we file with them, which means that we can disclose important information to you by referring to those documents. The information we incorporate by reference is considered to be a part of this prospectus and information that we file later with the Securities and Exchange Commission will automatically update and replace this information. We incorporate by reference the documents listed below and any future filings we make with the Securities

and Exchange Commission under Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended prior to the termination of this offering:

(1) Our Quarterly Report on Form 10-Q for the fiscal quarter ended June 30, 2004;

(2) Our Quarterly Report on Form 10-Q for the fiscal quarter ended March 31, 2004;

(3) Our Annual Report on Form 10-K for the fiscal year ended December 31, 2003;

(4) Our Current Report on Form 8-K filed on October 13, 2004;

(5) Our Current Report on Form 8-K filed on October 7, 2004;

(6) Our Current Report on Form 8-K filed on August 20, 2004;

(7) Item 5 and Exhibit 99.1 of Item 7 of our Current Report on Form 8-K filed on August 2, 2004;

(8) Our Current Report on Form 8-K filed on July 15, 2004;

(9) Our Current Report on Form 8-K filed on June 4, 2004;

(10) The description of our common stock contained in our registration statement on Form 8-A filed on October 25, 1996, including any amendments or reports filed for the purpose of updating such descriptions.

You may request a copy of these filings (excluding the exhibits to such filings which we have not specifically incorporated by reference in such filings) at no cost, by writing or telephoning us at:

The Quigley Corporation
Kells Building
631 Shady Retreat Road
Doylestown, Pennsylvania 18901
Attention: Chief Financial Officer
Tel. (215) 345-0919

USE OF PROCEEDS

The selling stockholders will receive all the proceeds from the sale of our common stock under this prospectus. Accordingly, we will not receive any part of the proceeds from the sale of our common stock under this prospectus.

SELLING STOCKHOLDERS

The following table sets forth the name of each of the selling stockholders, the number of shares beneficially owned by each of the selling stockholders, the number of shares that may be offered under this prospectus and the number of shares of common stock owned by each of the selling stockholders

after the offering is completed. None of the selling stockholders has been an officer, director or had any material relationship with us within the past three years.

Beneficial ownership is determined in accordance with the rules of the Securities and Exchange Commission and generally includes voting or investment power with respect to securities.

Name	Number of Common Shares Owned Prior to the Offering	Number of Common Shares to be to be Offered	Number of Common Shares/Percentage of Class to Be Owned After Completion of the Offering
David B. Deck	27,500(1)	22,996	4,504(1)/0.0%
Cheryl K. Deck	22,996	22,996	0/0.0%
Sandra K. Sattazahn	37,699	37,699	0/0.0%
Andrew D. Deck	14,703	14,703	0/0.0%
Kristin L. Deck	14,703	14,703	0/0.0%

(1) Includes 4,504 shares of our common stock owned by JOEL, Inc. David B. Deck holds voting and investment power over these shares owned by JOEL, Inc.

Our registration of the shares included in this prospectus does not necessarily mean that each of the selling stockholders will opt to sell any of the shares offered hereby. The shares covered by this prospectus may be sold from time to time by the selling stockholders so long as this prospectus remains in effect.

Each of the selling stockholders acquired shares of our common stock pursuant to the closing on October 1, 2004 of our purchase of substantially all of the assets of JOEL, Inc. and at the time of their receipt of our common stock, none of the selling stockholders had any agreements or understandings directly or indirectly with any person to distribute our common stock.

PLAN OF DISTRIBUTION

The selling stockholders and any of their pledgees, donees, assignees and successors-in-interest may, from time to time, sell any or all of their shares of common stock on any stock exchange, market or trading facility on which the shares are traded or in private transactions. These sales may be at fixed or negotiated prices. Subject to compliance with applicable law, the selling stockholders may use any one or more of the following methods when selling shares:

- ordinary brokerage transactions and transactions in which the broker-dealer solicits purchasers;
- block trades in which the broker-dealer will attempt to sell the shares as agent but may position and resell a portion of the block as principal to facilitate the transaction;

- purchases by a broker-dealer as principal and resale by the broker-dealer for its account;

- an exchange distribution in accordance with the rules of the applicable exchange;

- privately negotiated transactions;

- short sales;

- broker-dealers may agree with the selling stockholders to sell a specified number of such shares at a stipulated price per share;

- a combination of any such methods of sale; and

- any other method permitted pursuant to applicable law.

The selling stockholders may also sell shares under Rule 144 under the Securities Act of 1933, if available, rather than under this prospectus.

Broker-dealers engaged by the selling stockholders may arrange for other brokers-dealers to participate in sales. Broker-dealers may receive commissions or discounts from the selling stockholders (or, if any broker-dealer acts as agent for the purchaser of shares, from the purchaser) in amounts to be negotiated. The selling stockholders do not expect these commissions and discounts to exceed what is customary in the types of transactions involved.

The selling stockholders may from time to time pledge or grant a security interest in some or all of the shares owned by them and, if they default in the performance of their secured obligations, the pledgees or secured parties may offer and sell shares of common stock from time to time under this prospectus, or under an amendment to this prospectus under Rule 424(b)(3) or other applicable provision of the Securities Act of 1933 amending the list of selling stockholders to include the pledgee, transferee or other successors in interest as selling stockholders under this prospectus.

Upon our being notified in writing by a selling stockholder that any material arrangement has been entered into with a broker-dealer for the sale of common stock through a block trade, special offering, exchange distribution or secondary distribution or a purchase by a broker or dealer, a supplement to this prospectus will be filed, if required, pursuant to Rule 424(b) under the Securities Act of 1933, disclosing (i) the name of each such selling stockholder and of the participating broker-dealer(s), (ii) the number of shares involved, (iii) the price at which such shares of common stock were sold, (iv) the commissions paid or discounts or concessions allowed to such broker-dealer(s), where applicable, (v) that such broker-dealer(s) did not conduct any investigation to verify the information set out or incorporated by reference in this prospectus, and (vi) other facts material to the transaction.

The selling stockholders also may transfer the shares of common stock in other circumstances, in which case the transferees, pledgees or other successors in interest will be the selling beneficial owners for purposes of this prospectus.

The selling stockholders and any broker-dealers or agents that are involved in selling the shares may be deemed to be "underwriters" within the meaning of the Securities Act of 1933 in connection with such sales. In such event, any commissions received by such broker-dealers or agents and any profit on the resale of the shares purchased by them may be deemed to be underwriting commissions or discounts under the Securities Act of 1933. Each selling

stockholder has represented and warranted to us that he or she does not have any agreement or understanding, directly or indirectly, with any person to distribute the common stock.

We are required to pay all fees and expenses incident to the registration of the shares. We have agreed to indemnify the selling stockholders against certain losses, claims, damages and liabilities, including liabilities under the Securities Act of 1933.

LEGAL MATTERS

The validity of the shares of common stock offered in this prospectus have been passed upon by Olshan Grundman Frome Rosenzweig & Wolosky LLP, Park Avenue

Tower, 65 East 55th Street, New York, New York 10022.

EXPERTS

The consolidated financial statements incorporated in this prospectus by reference to our Annual Report on Form 10-K for the fiscal year ended December 31, 2003 have been so incorporated in reliance on the report (which contains an explanatory paragraph relating to the 2002 consolidated financial statements being restated to revise the accounting for certain warrants as described in Note 15 to the consolidated financial statements) of PricewaterhouseCoopers LLP, an independent registered public accounting firm, given on the authority of said firm as experts in auditing and accounting.

On July 8, 2004, we dismissed PricewaterhouseCoopers LLP as our independent registered public accounting firm. On the same date, we engaged Amper, Politziner & Mattia, P.C. as our independent registered public accounting firm. The dismissal of PricewaterhouseCoopers LLP and engagement of Amper, Politziner & Mattia, P.C. were approved by our Audit Committee.

The reports of PricewaterhouseCoopers LLP on our financial statements for the past two fiscal years did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle, except for the 2003 fiscal year opinion, which contained a reference for a restatement of the 2002 consolidated financial statements to revise the accounting for certain warrants. During the two most recent fiscal years and through July 8, 2004, there were no disagreements with PricewaterhouseCoopers LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of PricewaterhouseCoopers LLP, would have caused them to make reference to the subject matter of the disagreement in connection with its reports on the financial statements for that year. During the two most recent fiscal years and through July 8, 2004, there were no reportable events (as defined in Item 304(a)(1)(v) of Regulation S-K).

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

ITEM 14. OTHER EXPENSES OF ISSUANCE AND DISTRIBUTION.

The following table sets forth the various expenses which will be paid by the Company in connection with the securities being registered. With the exception of the Securities and Exchange Commission registration fee, all amounts shown are estimates.

SEC registration fee	$ 130
Legal fees and expenses	$ 25,000
Accounting Fees and Expenses	$ 28,000
Miscellaneous	$ 870
Total	$ 54,000

ITEM 15. INDEMNIFICATION OF DIRECTORS AND OFFICERS.

The Company's By-laws authorize indemnification of directors and officers as follows:

ARTICLE V - INDEMNIFICATION OF OFFICERS, DIRECTORS, EMPLOYEES AND AGENTS

Section 1. The corporation shall indemnify any person who was or is a party or threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than action by or in the right of the corporation) by reason of the fact that he is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with such action, suit or proceeding if he acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful. The termination of any action, suit or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not, of itself, create a presumption that the person did not act in good faith and in a manner which he reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had reasonable cause to believe that his conduct was unlawful.

Section 2. No officer, director or stockholder may become surety on behalf of the corporation for any of its obligations under any circumstances whatsoever.

In addition, Section 78.7502 of the Nevada General Corporation Law reads as follows:

DISCRETIONARY AND MANDATORY INDEMNIFICATION OF OFFICERS, DIRECTORS, EMPLOYEES AND AGENTS: GENERAL PROVISIONS.

1. A corporation may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, except an action by or in the right of the corporation, by reason of the fact that he is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses, including attorneys' fees, judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with the action, suit or proceeding if he:

(a) Is not liable [if it is proven that his act or failure to act did not constitute a breach of his fiduciary duties as a director or officer and his breach of those duties did not involve intentional misconduct, fraud or a knowing violation of law]; or

(b) Acted in good faith and in a manner which he reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful.

The termination of any action, suit or proceeding by judgment, order, settlement, conviction or upon a plea of nolo contendere or its equivalent, does not, of itself, create a presumption that the person is liable [since his act or failure to act constituted a breach of his fiduciary duties as a director or officer and his breach of those duties involved intentional misconduct, fraud or a knowing violation of law] or did not act in good faith and in a manner which he reasonably believed to be in or not opposed to the best interests of the corporation, or that, with respect to any criminal action or proceeding, he had reasonable cause to believe that his conduct was unlawful.

2. A corporation may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that he is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against expenses, including amounts paid in settlement and attorneys' fees actually and reasonably incurred by him in connection with the defense or settlement of the action or suit if he:

(a) Is not liable [if it is proven that his act or failure to act did not constitute a breach of his fiduciary duties as a director or officer and his breach of those duties did not involve intentional misconduct, fraud or a knowing violation of law]; or

(b) Acted in good faith and in a manner which he reasonably believed to be in or not opposed to the best interests of the corporation.

Indemnification may not be made for any claim, issue or matter as to which such a person has been adjudged by a court of competent jurisdiction, after exhaustion of all appeals therefrom, to be liable to the corporation or for amounts paid in settlement to the corporation, unless and only to the extent that the court in which the action or suit was brought or other court of competent jurisdiction determines upon application that in view of all the circumstances of the case, the person is fairly and reasonably entitled to indemnity for such expenses as the court deems proper.

3. To the extent that a director, officer, employee or agent of a corporation has been successful on the merits or otherwise in defense of any action, suit or proceeding referred to in subsections 1 and 2, or in defense of any claim, issue or matter therein, the corporation shall indemnify him against expenses, including attorneys' fees, actually and reasonably incurred by him in connection with the defense.

Pursuant to the Registration Rights Agreement dated October 1, 2004 by and among the Company and the selling stockholders in which we agreed to register the resale of their shares of common stock with the Securities and Exchange Commission, we will indemnify the selling stockholders against certain liabilities, including liabilities under the Securities Act of 1933, and the selling stockholders will indemnify us and our executive officers and directors against certain liabilities, including liabilities under the Securities Act of 1933.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Company pursuant to any charter, provision, by-law, contract, arrangement, statute or otherwise, the Company has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable.

ITEM 16. EXHIBITS.

Exhibit No.	Description
4.1	Specimen Certificate of the Registrant's Common Stock (incorporated by reference to Exhibit 4.1 of Form 10-KSB/A filed on April 4, 1997).
4.2	Registration Rights Agreement dated as of October 1, 2004 by and among the Registrant and the selling stockholders named therein (incorporated by reference to Exhibit 10.5 of Form 8-K filed on October 7, 2004).
5.1*	Opinion of Olshan Grundman Frome & Rosenzweig LLP with respect to legality of the Common Stock.
23.1**	Consent of PricewaterhouseCoopers LLP, an independent registered public accounting firm.
23.2*	Consent of Olshan Grundman Frome Rosenzweig & Wolosky LLP, included in Exhibit No. 5.1.
24.1**	Power of Attorney, included on the signature page to this Registration Statement.

---

* To be filed by amendment.
** Filed herewith.

ITEM 17. UNDERTAKINGS.

(a) The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

PROVIDED, HOWEVER, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the registration statement is on Form S-3, Form S-8 or Form F-3, and the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial BONA FIDE offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial BONA FIDE offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions,

or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Doylestown, state of Pennsylvania on the 14th day of October, 2004.

THE QUIGLEY CORPORATION
(Registrant)

By: /s/ Guy J. Quigley

Name: Guy J. Quigley
Title: President and Chief Executive Officer

POWER OF ATTORNEY

Know all men by these presents, that each person whose signature appears below hereby constitutes and appoints Guy J. Quigley and George J. Longo his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution for him and in his name, place and stead, in any and all capacities, to sign any and all amendments to this Form S-3 and to file the same, with exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and

agent full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent or either of them, or their or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the date indicated.

Signature	Title	Date
/s/ Guy J. Quigley Guy J. Quigley	Chairman of the Board, President, Chief Executive Officer and Director (Principal Executive Officer)	October 14, 2004
/s/ Charles A. Phillips Charles A. Phillips	Executive Vice President, Chief Operating Officer and Director	October 14, 2004
/s/ George J. Longo George J. Longo	Vice President, Chief Financial Officer and Director (Principal Financial and Accounting Officer)	October 14, 2004
/s/ Jacqueline F. Lewis Jacqueline F. Lewis	Director	October 14, 2004
/s/ Rounsevelle W. Schaum Rounsevelle W. Schaum	Director	October 14, 2004
/s/ Stephen W. Wouch Stephen W. Wouch	Director	October 14, 2004
/s/ Terrence O. Tormey Terrence O. Tormey	Director	October 14, 2004

Exhibit 23.1

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-3 of our report dated March 26, 2004 relating to the financial statements, which appears in The Quigley Corporation's Annual Report on Form 10-K for the year ended December 31, 2003. We also consent to the references to us under the headings "Experts" in such Registration Statement.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

Philadelphia, Pennsylvania
October 14, 2004